

Emergency Management Assistance Program

Department of Military and Veterans Affairs – Program 1

I. PROGRAM OBJECTIVES

The Emergency Management Assistance Program provides federal contributions to State and local governments to increase the operational capability for emergency management.

II. PROGRAM PROCEDURES

Funds are provided to the State upon approval of an **Emergency Management Performance Grant (EMPG)** [Comprehensive Cooperative Agreement (CA)] between the State and the Federal Emergency Management Agency (FEMA). The [State and] local **EMPG** [(SL)] Agreement between the community and the Division of Emergency Services is developed and negotiated.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

Emergency Management Assistance (EMA) funds may be expended for emergency management personnel, administration, travel, office supplies and administrative equipment, rent and maintenance of office space, utilities, and insurance, not to exceed one-half of eligible necessary and essential expenses.

Suggested Audit Procedures

- Review [CA and SL]**State and local EMPG** agreements to determine if there are special requirements and/or products to be developed; and
- Test expenditure records to determine if expenditures are eligible.

B. ELIGIBILITY

The auditor is not expected to verify eligibility other than that required by III, A. above.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

The Federal funds must be matched equally by local funds. Funds from other Federal programs cannot be used to provide the local match.

Suggested Audit Procedure

- Review local fund documents to insure that no Federal funds were used to provide the local match.

D. REPORTING REQUIREMENTS

Compliance Requirement

The local jurisdiction must provide the Division of Emergency Services a quarterly financial billing and a report of SL Agreement activities.

Suggested Audit Procedure

- Review reports for timeliness.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirements

There are no special compliance requirements.

Suggested Audit Procedures

- There are no special suggested audit procedures.

Modified 5/02